## **REMARKS**

Claims 15-32 remain in the application. In the outstanding Office Communication, objections and rejections under Section 112 were raised with respect to the specification and claims. All of these are fully addressed in the above amendment and removal of the objections and rejections is requested.

Claims 27-32 were rejected under Section 101 for having been directed to non-statutory subject matter. In accord with the Examiner's assessment, that statutory subject matter was presented in dependent claim 33, claim 33 has been canceled and that same subject matter has been included in independent claim 27. It is submitted that the foregoing amendment overcomes the rejection under Section 101.

All of the claims were rejected under Section 102 or under Section 103 based on Lin (U.S. 6,252,919) alone or in combination with Yoshida (U.S. 5,687,240) or Takeuchi (U.S. 5,432,296). These rejections are traversed in part. Reconsideration is requested in view of the amendment to claim 27 and the following remarks.

The art rejections are premised in part on a conclusion that the Lin reference discloses a device for temporal expansion or compression of a sequence of audio samples. Applicant respectfully disagrees. With regard to claim 15, while the Examiner has successfully identified by "name" several of the recited elements, these do not appear to be in associated with one another in the required manner to perform the requisite functions to effect expansion or compression of an audio signal. Furthermore, it is only the applicant who teaches

"a control unit that cyclically controls the temporal expansion or compression based on a conversion factor specifying a number of samples to delay ..."

Rather, the Lin reference relates to improvements in digital sample rate conversions. None of the citations used to argue presence of the recited claim elements, alone or in combination suggest temporal expansion or compression based on a conversion factor specifying a number of samples to delay. For these reasons claim 15 and the claims which depend therefrom are allowable over the art of record. Allowance is requested.

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It is also submitted that claim 27 now more fully distinguishes over the prior art because it requires "controlling the temporal compression or expansion based on a conversion factor specifying a number of samples ..." None of the prior art teaches or suggests this feature. For these reasons claim 27 and the claims which depend therefrom should be allowed.

## Conclusion

Applicants contend that the applied art is inapplicable for rejecting the claimed subject matter. The application should be allowed. The Commissioner is hereby authorized to charge any appropriate fees due in connection with this paper, including the fees specified in 37 C.F.R. §§ 1.16 (c), 1.17(a)(1) and 1.20(d), or credit any overpayments to Deposit Account No. 19-2179.

Respectfully submitted,

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